I hereby certain this correspondence is being deposited with the United States Postal Service as First Class addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on Mail in an envelope

John J. Kelly, Jr.

September 21, 2004.

Jr. Reg. No.: 29,182

Docket No.: 52455,

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

T. MATSUI et al.

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Applicants

Serial No.

Filed

For

HEAT INSULATING MATERIAL HAVING HIGH

DURABILITY, METHOD FOR PRODUCING THE SAME,

USE OF THE SAME, AND METHOD FOR APPLYING

THE SAME

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

EXPRESS ABANDONMENT - 37 C.F.R. §1.138

SIR:

Applicants hereby expressly abandon the aboveidentified patent application, Application No. 10/031,822 filed January 18, 2002.

Please charge any required fee associated with this express abandonment to Deposit Account No. 11-0600. A duplicate of this paper is enclosed.

Respectfully submitted,

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